

# SIKKIM



## GOVERNMENT

## GAZETTE

**EXTRAORDINARY  
PUBLISHED BY AUTHORITY**

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Gangtok	Friday 26 <sup>th</sup> June, 2020	No. 357
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**GOVERNMENT OF SIKKIM  
COMMERCIAL TAXES DIVISION  
FINANCE DEPARTMENT  
GANGTOK**

**No. 53/2020- GST/SIKKIM**

**Date: 24<sup>th</sup> June, 2020**

### NOTIFICATION

In exercise of the powers conferred by section 128 of the Sikkim Goods and Services Tax Act, 2017 (09 of 2017), the Government, on the recommendations of the Council, hereby makes the following further amendment in the notification of the Government of Sikkim, Finance Department, No. 4/2018- State Tax, dated the 23<sup>rd</sup> January, 2018, namely:-

In the said notification, for the fourth proviso, the following proviso shall be substituted, namely: -

"Provided also that the amount of late fee payable under section 47 of the said Act shall stand waived for the registered persons who fail to furnish the details of outward supplies for the months or quarter mentioned in column (2) of the Table below in **FORM GSTR-1** by the due date, but furnishes the said details on or before the dates mentioned in column (3) of the said Table:-

**Table**

Sl. No.	Month/ Quarter	Dates
(1)	(2)	(3)
1.	March, 2020	10 <sup>th</sup> day of July, 2020
2.	April, 2020	24 <sup>th</sup> day of July, 2020
3.	May, 2020	28 <sup>th</sup> day of July, 2020
4.	June, 2020	05 <sup>th</sup> day of August, 2020
5.	January to March, 2020	17 <sup>th</sup> day of July, 2020
6.	April to June, 2020	03 <sup>rd</sup> day of August, 2020."

**Jigme Dorjee Bhutia  
Secretary  
Commercial Taxes Division  
Finance Department**